

**AMENDMENTS TO THE SPECIFICATION**

Please substitute the following marked up paragraph for the paragraph now appearing at page 4, lines 20-21 as follows:

Fig. 3 is a cross sectional view illustrating an etching mask forming process following the process shown in Fig. ~~3~~ 2.

Please substitute the following marked up paragraph for the paragraph now appearing at page 8, line 9-13 as follows:

Table 1

Sample No.	1	2	3	4	5	6	7	8	9
Thickness									
$T_N$ ( <del>nm</del> ) ( <u>nm</u> ) of	280	280	280	310	200	280	310	170	140
SiN film									

Please substitute the following marked up paragraph for the paragraph now appearing at page 9, lines 21-26 and continuing to page 10, line 1 as follows:

If the thickness  $T_O$  of the  $\text{SiO}_2$  film 14 is thin, then the ratio  $R$  becomes small assuming that  $T_N$  is constant. If  $R$  becomes smaller than 1.25, it is not preferable. If  $T_O$  is thin, it can be considered that stress in the silicon nitride film is likely to be applied to the substrate 10 and that stress relaxation in the substrate becomes insufficient to be likely to generate the abnormality B. If  $T_O$  is ~~thin~~ thick, the film forming time prolongs, resulting in the disadvantage of cost. It is therefore preferable to set  $T_O$  in the range of  $350 [\text{nm}] \leq T_O \leq 450 [\text{nm}]$ .